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REGISTERED NUMBER: 04968607 (England and Wales)

EMENTUM LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017

Gibbons Mannington & Phipps LLP
Chartered Accountants
Landgate Chambers
Rye
East Sussex
TN31 7LJ

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28/10/2017

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COMPANIES HOUSE

EMENTUM LIMITED

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FOR THE YEAR ENDED 31 MARCH 2017**

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EMENTUM LIMITED

**COMPANY INFORMATION
FOR THE YEAR ENDED 31 MARCH 2017**

DIRECTOR:

Mrs E J Mayes

SECRETARY:

Mr R J Mayes

REGISTERED OFFICE:

Little Banks
Saltbarn Lane
Playden
Rye
East Sussex
TN31 7PH

REGISTERED NUMBER:

04968607 (England and Wales)

ACCOUNTANTS:

Gibbons Mannington & Phipps LLP
Chartered Accountants
Landgate Chambers
Rye
East Sussex
TN31 7LJ

EMENTUM LIMITED (REGISTERED NUMBER: 04968607)**BALANCE SHEET
31 MARCH 2017**

	Notes	2017 £	2016 £
FIXED ASSETS			
Tangible assets	4	1,763	2,359
CURRENT ASSETS			
Debtors	5	6,235	1,961
Cash at bank		10,428	14,547
		<u>16,663</u>	<u>16,508</u>
CREDITORS			
Amounts falling due within one year	6	17,504	14,816
NET CURRENT (LIABILITIES)/ASSETS		<u>(841)</u>	<u>1,692</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>922</u>	<u>4,051</u>
PROVISIONS FOR LIABILITIES		<u>472</u>	<u>472</u>
NET ASSETS		<u><u>450</u></u>	<u><u>3,579</u></u>
CAPITAL AND RESERVES			
Called up share capital		100	100
Retained earnings		350	3,479
SHAREHOLDERS' FUNDS		<u><u>450</u></u>	<u><u>3,579</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2017 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director on 22/10/2017 and were signed by:

E Mayes
Mrs E J Mayes - Director

The notes form part of these financial statements

1. STATUTORY INFORMATION

Ementum Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 10% on reducing balance
Computer equipment	- 20% on cost

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 1.

EMENTUM LIMITED**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2017****4. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2016 and 31 March 2017	<u>2,095</u>	<u>4,011</u>	<u>6,106</u>
DEPRECIATION			
At 1 April 2016	<u>1,284</u>	<u>2,463</u>	<u>3,747</u>
Charge for year	<u>81</u>	<u>515</u>	<u>596</u>
At 31 March 2017	<u>1,365</u>	<u>2,978</u>	<u>4,343</u>
NET BOOK VALUE			
At 31 March 2017	<u>730</u>	<u>1,033</u>	<u>1,763</u>
At 31 March 2016	<u>811</u>	<u>1,548</u>	<u>2,359</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017 £	2016 £
Trade debtors	<u>6,235</u>	<u>1,961</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017 £	2016 £
Taxation and social security	<u>12,131</u>	<u>9,689</u>
Other creditors	<u>5,373</u>	<u>5,127</u>
	<u>17,504</u>	<u>14,816</u>

7. FIRST YEAR ADOPTION

At the date of transition, and subsequently, no items have been identified as needing adjustment in the transition from FRSSE 2015 to FRS 102 1A. Therefore, no reconciliations of equity or profit are included in the financial statements.